

## Notice of Encumbrances Against or Interests in Property Offered for Sale

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed but provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before *(Date)* March 19, 2008.

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from (name): Taxpayer.**

**Some of these encumbrances or interests may be superior to the lien of the United States.**

[illegible]

Name: Steven Massel \_\_\_\_\_

Date: \_\_\_\_\_ 02/05/2008 \_\_\_\_\_

Title: Property Appraisal and Liquidation Specialist  
\_\_\_\_\_

Signature: